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Directive 05-1: Purchases of Deeds Excise Stamps

Introduction:

The purpose of this Directive is to clarify where deeds excise stamps are to be purchased in order to ensure that the revenue generated from the excise is allocated to the correct jurisdiction. This policy will promote a more efficient oversight of the deeds excise by the Department.

Issue:

Can stamps used to pay the deeds excise be purchased at any Registry of Deeds or must they be purchased at the Registry in the jurisdiction in which the property is located?

Directive:

Stamps used to pay the deeds excise must be purchased at the Registry of Deeds in the jurisdiction in which the property is located.

Discussion:

Massachusetts General Laws chapter 64D, section 1, provides that there shall be levied, collected and paid an excise upon every “deed, instrument, or writing, whereby any lands, tenements or other realty sold shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers . . . when the consideration of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, exceeds one hundred dollars.” The excise applies to any instrument or writing transferring an interest in real estate. The excise is not limited to deeds, instruments, or writings that will be recorded. DD 95-5. The Commissioner is responsible for administering and enforcing the deeds excise. G.L. c. 64D, § 6.

Massachusetts General Laws chapter 64D, section 2 requires that the tax imposed be paid by the person who makes or signs the deed, instrument or writing, or for whose benefit the same is made or signed. The payment of the tax must be denoted by excise stamps affixed to the deed, instrument or writing. *Id.*

The deeds excise is payable at the Registry of Deeds in the jurisdiction in which the property is located, by the affixation of the appropriate excise stamp on the deed, instrument or writing, whether or not such document is recorded. G.L. c. 64D, § 3. It is the policy of the Department that the stamp used to denote the payment of the excise is to be purchased at the same Registry of Deeds in the jurisdiction in which the property is located. DD 03-1; LR 90-1.

Where a conveyance of real estate involves property situated in two or more jurisdictions and only one deed or duplicate original deeds are used to record the conveyance and there is no allocation of the purchase price of the real estate based upon county location, stamps are to be purchased in the jurisdiction where the first recording occurs. For purposes of recording the conveyance in other jurisdictions in which the property is located, a statement, such as the following, shall appear on the duplicate deed: "This deed is a duplicate original of a deed recorded this date in the _____ County Registry of Deeds to which Massachusetts deeds excise stamps have been affixed and cancelled prior to this recording based upon the full purchase price set forth above."

To the extent this Directive is inconsistent with any other prior public written statement addressing

the issue of where deeds excise stamps are to be purchased, this document supersedes and revokes those documents with respect to such issue.

Stamps purchased prior to the date of issuance of this Directive will be accepted even if the Registry where purchased is not in the same jurisdiction in which the property is located.

/s/Alan LeBovidge
Alan LeBovidge,
Commissioner of Revenue

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April 13, 2005

DD 05-1